

WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES



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STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY :
PROCEEDINGS AGAINST :
 : FINAL DECISION AND ORDER
JOHN C. NOGGLE, :
RESPONDENT. :

0005161

Division of Legal Services and Compliance Case No. 16 ACC 004

The parties to this action for the purpose of Wis. Stat. § 227.53 are:

John C. Noggle
8298 Parkview Road
Greendale, WI 53129

Wisconsin Accounting Examining Board
P.O. Box 8366
Madison, WI 53708-8366

Division of Legal Services and Compliance
Department of Safety and Professional Services
P.O. Box 7190
Madison, WI 53707-7190

The parties in this matter agree to the terms and conditions of the attached Stipulation as the final disposition of this matter, subject to the approval of the Wisconsin Accounting Examining Board (Board). The Board has reviewed this Stipulation and considers it acceptable.

Accordingly, the Board in this matter adopts the attached Stipulation and makes the following Findings of Fact, Conclusions of Law and Order.

FINDINGS OF FACT

1. Respondent John C. Noggle (DOB July 18, 1949) is certified by the State of Wisconsin as a certified public accountant, having certificate number 4809-1, first issued on September 27, 1975 and expired on December 15, 2015. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is 8298 Parkview Road, Greendale, Wisconsin 53129.

2. Respondent had pled guilty to violating Title 26, USC Section 7206, Assisting in the Preparation of a False Tax Return, a felony.

3. Respondent wishes to resolve Case Number 16 ACC 004 pursuant to the voluntary surrender of his right to renew his certified public accountant certificate.

CONCLUSIONS OF LAW

1. The Wisconsin Accounting Examining Board has jurisdiction to act in this matter pursuant to Wis. Stat. § 442.12, and is authorized to enter into the attached Stipulation pursuant to Wis. Stat. § 227.44(5).

2. Pursuant to Wis. Stat. § 440.08(3), Respondent retains the right to renew his certified public accountant certificate through December 14, 2020.

3. By the conduct described in the Findings of Fact, John C. Noggle violated Wis. Admin. Code § Accy 1.401(1) by committing an act discreditable to the profession by being convicted of a crime the circumstances of which substantially relate to the practice of accounting pursuant to Wis. Admin. Code § Accy 1.401(2)(e).

4. As a result of the above violation, John C. Noggle is subject to discipline pursuant to Wis. Stat. § 442.12(1)(b).

ORDER

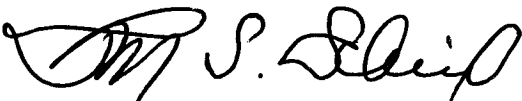
1. The attached Stipulation is accepted.

2. The VOLUNTARY SURRENDER of Respondent John C. Noggle's right to renew his certified public accountant certificate (number 4809-1) pursuant to Wis. Stat. § 440.08(3) is ACCEPTED.

3. This surrender constitutes Respondent's permanent relinquishment of his Wisconsin certified public accountant certificate and his right to practice certified public accounting in the state of Wisconsin. The Board will not, at any time in the future, process or otherwise consider an application or attempt at renewal by Respondent of credentials necessary to practice certified public accounting in the state of Wisconsin.

4. This Order is effective on the date of its signing.

WISCONSIN ACCOUNTING EXAMINING BOARD

by: 

A Member of the Board

2/9/2017

Date

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY
PROCEEDINGS AGAINST

JOHN C. NOGGLE,
RESPONDENT.

:
:
:
:
:

STIPULATION

0005161

Division of Legal Services and Compliance Case No. 16 ACC 004

Respondent John C. Noggle and the Division of Legal Services and Compliance, Department of Safety and Professional Services, stipulate as follows:

1. This Stipulation is entered into as a result of a pending investigation by the Division of Legal Services and Compliance. Respondent consents to the resolution of this investigation by Stipulation.

2. Respondent understands that by signing this Stipulation, Respondent voluntarily and knowingly waives the following rights:

- the right to a hearing on the allegations against Respondent, at which time the State has the burden of proving those allegations by a preponderance of the evidence;
- the right to confront and cross-examine the witnesses against Respondent;
- the right to call witnesses on Respondent's behalf and to compel their attendance by subpoena;
- the right to testify on Respondent's own behalf;
- the right to file objections to any proposed decision and to present briefs or oral arguments to the officials who are to render the final decision;
- the right to petition for rehearing; and
- all other applicable rights afforded to Respondent under the United States Constitution, the Wisconsin Constitution, the Wisconsin Statutes, the Wisconsin Administrative Code, and other provisions of state or federal law.

3. Respondent is aware of Respondent's right to seek legal representation and has been provided an opportunity to obtain legal counsel before signing this Stipulation. Respondent is represented by Attorney Daniel J. Pettit.

4. Respondent agrees to the adoption of the attached Final Decision and Order by the Wisconsin Accounting Examining Board (Board). The parties to the Stipulation consent to the entry of the attached Final Decision and Order without further notice, pleading, appearance or consent of the parties. Respondent waives all rights to any appeal of the Board's order, if adopted in the form as attached.

5. If the terms of this Stipulation are not acceptable to the Board, the parties shall not be bound by the contents of this Stipulation, and the matter shall then be returned to the Division

of Legal Services and Compliance for further proceedings. In the event that the Stipulation is not accepted by the Board, the parties agree not to contend that the Board has been prejudiced or biased in any manner by the consideration of this attempted resolution.

6. The parties to this Stipulation agree that the attorney or other agent for the Division of Legal Services and Compliance and any member of the Board ever assigned as an advisor in this investigation may appear before the Board in open or closed session, without the presence of Respondent, for purposes of speaking in support of this agreement and answering questions that any member of the Board may have in connection with deliberations on the Stipulation. Additionally, any such advisor may vote on whether the Board should accept this Stipulation and issue the attached Final Decision and Order.

7. Respondent is informed that should the Board adopt this Stipulation, the Board's Final Decision and Order is a public record and will be published in accordance with standard Department procedure.

8. The Division of Legal Services and Compliance joins Respondent in recommending the Board adopt this Stipulation and issue the attached Final Decision and Order.

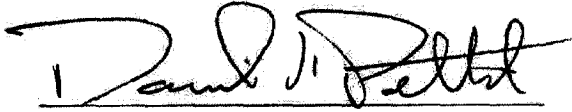
John C. Noggle
John C. Noggle, Respondent
2298 Parkview Road
Greendale, WI 53129
Certificate no. 4809-1

2/3/17
Date

Sarah E. Norberg
Sarah E. Norberg, Attorney
Division of Legal Services and Compliance
P.O. Box 7190
Madison, WI 53707-7190

2-3-17
Date

This Stipulation is comprised of 3 pages. SN



Daniel J. Pettit, Attorney for Respondent
Demark, Kolbe & Brodek, S.C.
7418 Washington Avenue
Racine, WI 53406

February 3, 2017
Date